IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
COMPANY APPLICATION NO.251 and 253 OF 2007
IN
COMPANY PETITION NO.1168 OF 2001

State of Maharashtra
(th.Sales Tax Dept) .. Applicant

vs

Official Liquidator in respect of
M/s Shalimar Tube Industries Ltd
.. Respondent

Ms.Geeta Shastri,AGP for Applicant

Ms.K.V.Gautam, Dy.O.L.present

CORAM : DR.D.Y.CHANDRACHUD, J

DATED : 15th June, 2007

P.C.

1. An Application has been taken out by the State of Maharashtra for seeking condonation of delay and for challenging the decision of the Official Liquidator in so far as it rejects the claim of the Sales Tax Department to the payment of interest and penalty. The delay has been satisfactorily explained and is condoned. In the affidavit in rely filed by the Official Liquidator it has been stated in para 16 that in view of the Judgment of this court of 17th April 2007 (State of Maharashtra vs Official Liquidator in respect of M/s Wester Works Engineers Ltd) Company Application No.586 of 2006 in Company Petition No.459 of 1989) the liquidator may be permitted to re-adjudicate the

claim of the sales tax authorities. In the Judgment and order dated 17th April, 2007 this Court disposed of the Company Application in the following terms :

> " In the circumstances, the Company Application is made absolute by setting aside the decision of the Official Liquidator to the extent to which it rejects the claim on account of interest and penalty prior to the date of the order of winding up. The Official Liquidator shall re-adjudicate afresh upon the claim of the applicant for the payment of interest and penalty under the provisions of the Bombay Sales Tax Act, 1959 and the Central Sales Act up to the date of the order of winding up and arrive at a fresh decision after furnishing an opportunity of being heard to the applicants with reference to their application. This exercise shall be carried out within a period of three months from which an authenticated copy of this order is made available.

For the reasons indicated in the decision dated 17th April, 2007 and in view of the statement made by the Official Liquidator on affidavit the present Company Applications are also disposed of in terms of the same directions.

(Dr.D.Y.Chandrachud, J)

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